

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case no. 2:13-cv-10082
)	
EDWARD J. HOLLAND, JR.,)	
)	
Defendant.)	

COMPLAINT

The United States of America, pursuant to 26 U.S.C. § 7401, with the authorization of the Secretary of the Treasury of the United States and at the direction of the Attorney General of the United States, brings this civil action to collect, and to obtain a judgment for, assessed unpaid liabilities for federal internal revenue taxes, penalties, fees and collection costs, and interest, due and owing from the defendant Edward J. Holland, Jr. For its complaint, the United States alleges as follows:

1. Jurisdiction over this action is conferred upon the district court in 28 U.S.C. §§ 1331, 1340 and 1345, and 26 U.S.C. § 7402(a).
2. Upon information and belief, the defendant Edward J. Holland, Jr., claims residence in Novi, Michigan, which is in the Eastern District of Michigan.
3. Upon information and belief, the tax liabilities at issue in this case accrued in the Eastern District of Michigan.
4. Upon information and belief, Edward J. Holland, Jr., filed federal income tax returns for the taxable years at issue in this case in the Eastern District of Michigan.

5. On the dates and for the taxable years set forth in the table below, a delegate of the Secretary of the Treasury made assessments against Edward J. Holland, Jr., for unpaid federal income taxes, plus statutory additions, as follows:

<i>Taxable Year</i>	<i>Date of Assessment</i>	<i>Type of Assessment</i>	<i>Amount of Assessment (\$)</i>
1991	01/16/2003	Tax	242,166.00
		Accuracy-Related Penalty	48,433.20
		Late Filing Penalty	54,504.23
		Interest	445,128.54
	2/17/2003	Interest	3,461.36
		Late Payment Penalty	1,128.98
	3/12/2012	Fees and Expenses for Collection	1,592.00
1992	01/16/2003	Tax	181,199.00
		Accuracy-Related Penalty	36,239.80
		Late Filing Penalty	40,769.78
		Interest	291,347.34
	02/17/2003	Interest	2,414.08
		Late Payment Penalty	905.99
1993	01/16/2003	Tax	271,496.00
		Accuracy-Related Penalty	54,299.20
		Late Filing Penalty	61,086.60
		Interest	380,126.33
	02/17/2003	Interest	3,324.65
		Late Payment Penalty	1,213.53
	08/18/2003	Fees and Expenses for Collection	37.00
	9/15/2003	Fees and Expenses for Collection	16.00

<i>Taxable Year</i>	<i>Date of Assessment</i>	<i>Type of Assessment</i>	<i>Amount of Assessment (\$)</i>
1994	01/16/2003	Tax Accuracy-Related Penalty Late Filing Penalty Interest	244,959.00 48,991.80 39,974.45 274,290.18
	07/19/2004	Fees and Expenses for collection	14.00
1996	08/21/2006	Tax Accuracy-Related Penalty Interest	343,180.00 68,636.00 364,966.20
	11/01/2010	Late Payment Penalty	75,038.11
1997	08/21/2006	Tax Accuracy-Related Penalty Interest	371,513.00 74,303.00 323,485.96
	11/01/2010	Late Payment Penalty	92,574.36
1998	02/05/2007	Tax Accuracy-Related Penalty Late Filing Penalty Interest	155,760.00 31,152.00 7,788.00 130,197.69
	10/29/2007	Tax Accuracy-Related Penalty Late Filing Penalty Interest	100,307.00 210,061.35 5,015.35 257,446.27
	11/01/2010	Late Payment Penalty	64,016.75
1999	02/05/2007	Tax Accuracy-Related Penalty Late Filing Penalty Interest	169,626.00 33,925.20 42,406.50 129,518.62
	11/12/2007	Tax Accuracy-Related Penalty Late Filing Penalty	394,697.00 78,939.40 98,674.75

<i>Taxable Year</i>	<i>Date of Assessment</i>	<i>Type of Assessment</i>	<i>Amount of Assessment (\$)</i>
2000	02/19/2007	Tax	466,942.00
		Accuracy-Related Penalty	92,301.80
		Late Filing Penalty	116,735.50
		Interest	272,882.48
	11/12/2007	Tax	239,856.00
		Accuracy-Related Penalty	47,971.20
		Late Filing Penalty	59,963.50

<i>Taxable Year</i>	<i>Date of Assessment</i>	<i>Type of Assessment</i>	<i>Amount of Assessment (\$)</i>
2001	9/1/2003	Tax	27,423.00
		Late Filing Penalty	6,170.17
		Late Payment Penalty	2,330.95
		Interest	2,461.05
	02/09/2004	Fees and Expenses for Collection	52.00
	06/14/2004	Fees and Expenses for Collection	14.00
	10/31/2005	Late Payment Penalty	4,524.80
	02/05/2007	Tax	639,403.00
		Accuracy-Related Penalty	90,576.60
		Late Filing Penalty	166,706.50
	5/28/2007	Fees and Expenses for Collection	41.00
	11/12/2007	Tax	206,659.00
		Accuracy-Related Penalty	41,331.80
		Late Filing Penalty	23,658.13
		Interest	466,887.73
		Late Payment Penalty	57,546.27
	12/31/2007	Fees and Expenses for Collection	34.00
	12/08/2008	Fees and Expenses for Collection	210.00
	2/16/2009	Fees and Expenses for Collection	70.00
	11/01/2010	Late Payment Penalty	153,969.23

<i>Taxable Year</i>	<i>Date of Assessment</i>	<i>Type of Assessment</i>	<i>Amount of Assessment (\$)</i>
2002	07/07/2008	Tax Late Filing Penalty Interest Late Payment Penalty Estimated Tax Penalty	950,047.00 213,760.58 428,719.55 237,511.75 23,034.10
	10/06/2008	Fees and Expenses for Collection	34.00
2003	07/07/2008	Tax Late Filing Penalty Interest Late Payment Penalty Estimated Tax Penalty	651,676.00 146,627.10 246,325.79 153,143.86 16,814.02
	08/25/2008	Late Payment Penalty	9,775.14
2004	07/07/2008	Tax Estimated Tax Penalty Late Filing Penalty Interest Late Payment Penalty	679,740.00 19,479.34 152,941.50 204,584.94 118,954.50
	08/25/2008	Late Payment Penalty	16,993.50

6. A delegate of the Secretary of the Treasury gave notice of the assessments described in the preceding paragraph, to Edward J. Holland, Jr., and made a demand for payment of the liabilities upon Edward J. Holland, Jr.

8. Despite notice and demand, Edward J. Holland, Jr., has failed, neglected, or refused to pay the amount of the assessed liabilities described in paragraph 5, above, plus accruals thereon, in full, and after the application of all abatements, payments and credits, he is liable to the United States in the amount of \$18,373,488.99, plus statutory interest and additions accruing thereon from May 30, 2012.

WHEREFORE, the plaintiff United States of America demands: (1) judgment in favor of the plaintiff United States of America and against the defendant Edward J. Holland, Jr., for federal income taxes, plus statutory accruals, for the taxable years 1991 through 1994, and 1996 through 2004, in the total amount of \$18,373,488.99, plus statutory interest and additions accruing thereon from May 30, 2012; (2) its costs in the action; and (3) such other and further relief as the Court determines is just and proper.

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